

If you are unable to pay the full amount of tax due with your individual income tax return, you may request an installment agreement by completing this form. You are encouraged to make payments as large as possible to minimize the penalty and/or interest charges. Please note that requesting an installment agreement will not stop the accrual of these charges. You may want to consider other less costly alternatives before requesting an installment agreement.

To ensure proper handling, **place this form on the top of your tax return** when you mail it to the Department for processing.

If you have questions concerning this procedure, please call the Installment Unit, **(404) 657-0295 or 1-877-602-8477**.

MAJOR SOCIAL SECURITY #		TAXPAYER'S FULL NAME	
IF JOINT RETURN, SPOUSE'S SOCIAL SECURITY #		SPOUSE'S FULL NAME	
STREET ADDRESS		CITY	STATE
ZIP CODE	HOME PHONE NUMBER ( )	YOUR WORK PHONE NUMBER ( )	YOUR SPOUSE'S WORK PHONE NUMBER ( )
TOTAL TAX DUE SHOWN ON RETURN	AMOUNT SUBMITTED WITH RETURN	PROPOSED MONTHLY PAYMENT AMOUNT	
YOUR SIGNATURE		DATE	
YOUR SPOUSE'S SIGNATURE		DATE	

**If you are currently in bankruptcy and this liability is being paid through your bankruptcy plan, DO NOT file this form.**  
 YOU SHOULD RECEIVE A RESPONSE TO THIS REQUEST WITHIN 90 DAYS. PAYMENT COUPONS WILL BE PROVIDED UPON APPROVAL. IF  
 YOU RECEIVE NO RESPONSE PLEASE CALL EITHER NUMBER LISTED ABOVE.

### GEORGIA USE TAX REPORTING FORM INSTRUCTIONS

Georgia Use Tax is due on tangible personal property purchased through the Internet, mail order or an out-of-state company when Georgia sales tax is not collected by the Seller. The Use Tax rate is the same as the Sales Tax rate imposed in the Georgia county where the item is delivered. **For additional information or assistance, call the Sales and Use Tax Division at (404) 417-6601. Or call the Rome Regional Office at (706) 295-6061 or 1-888-229-8497.**

**NOTE: You cannot enter Use Tax on Form 500 or Form 500 EZ.**

Write your name or the business name, address, city, state, zip code, and county of use.

1. Enter the total taxable purchases including shipping/handling and any other service charges. Do not include another state's taxes paid to the seller.
2. Multiply the taxable amount paid for non-food items by the Sales Tax rate in the county of use.
3. Multiply the taxable amount paid for food items by the local county sales tax rate (1% - 3%). Do not include Homestead Tax in Dekalb and Rockdale counties or Local Option Tax in Taliaferro and Webster counties. See our website at [www.gatax.org/departments/dor/salestax/index.shtml](http://www.gatax.org/departments/dor/salestax/index.shtml) to obtain county Sales Tax rates and for additional information.
4. Subtract the amount of Sales Tax paid in another state from the total of Lines 1 and 2, if applicable. Enter the tax due.

Sign and date the form. Mail the completed form with payment to: Georgia Department of Revenue, Rome Regional Office, 1401 Dean Street Suite E, Rome, GA 30161-6494. Make your check payable to Georgia Department of Revenue. Do not send cash.

----- CUT ALONG THIS LINE. MAIL BOTTOM PORTION ONLY. -----

ST-3USE - 10-01

### GEORGIA USE TAX REPORTING FORM

YOUR NAME OR BUSINESS NAME			
ADDRESS			
CITY	STATE	ZIP CODE	COUNTY OF USE
		AMOUNT	TAX RATE
1. TOTAL TAXABLE NON-FOOD PURCHASES	\$	x	\$
2. TOTAL TAXABLE FOOD PURCHASES (Local County tax only)	\$	x	\$
3. TAXES PAID IN OTHER STATES (if applicable)	\$		\$
4. AMOUNT DUE WITH RETURN			\$
DATE _____		SIGNATURE _____	